


	<b>VILLAGE FINANCIAL TRANSPARENCY AND ACCOUNTABILITY (Empirical Study in Disadvantaged Villages in West Halmahera Regency)</b>
Volume: 3 Number: 1 Page: xxx - xxx	<b>Suwito<sup>1</sup>, Abdul Rahman Jannang<sup>2</sup></b>  <b><sup>1,2</sup>Khairun University</b> <b>Corresponding author: Suwito</b> <b>E-mail: <a href="mailto:suwito.s3.pdia@gmail.com">suwito.s3.pdia@gmail.com</a></b>
<b>Article History:</b> Received: 2021-10-25 Revised: 2021-11-15 Accepted: 2021-11-18	<b>Abstract:</b> This study aims to reveal the implementation of Transparency and Accountability principles in the Village Government administration, which is categorized as Disadvantaged in the West Halmahera Regency. Transparency is related to the disclosure of information that is built based on the freedom to obtain information related to the village's public interest, which can be directly obtained by Village residents who need it. Meanwhile, accountability embodies the Village's obligation to account for and explain the process and achievement of financial and non-financial objectives to Village residents. Regarding financial accountability, it can be associated with the obligation of the Village to account for and explain the process and achievement of objectives regarding village government finances. Non-financial accountability relates to the accountability of village government administrators individually to God, the Social and Natural Environment. By practicing the concepts of transparency and accountability in village financial management, it is expected to create various positive influences on improving the quality of life and welfare of the Village Community. The researcher used a qualitative approach with descriptive analysis methods to achieve this goal. The research findings show that the conditions for implementing transparency and accountability in Ulo Village, Jailolo District, Tewe Village, South Jailolo District and Togoreba Tua in North Ibu District are generally quite good. In addition, this study also found that, in general, there was evidence that the condition of underdeveloped villages in the three villages often resulted in a slowdown in the achievement of village performance; this was more because socially and culturally complex disputes occurred both between village residents and with the village government.  <b>Keywords:</b> Transparency, Accountability, Village Finance, Qualitative, Analysis Description
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## INTRODUCTION

Good governance principles such as transparency and accountability in the management of public finances are not only a form of obligation from the central and district/city governments, but also obligations to the village government. In this context, the village stands as a government organizational unit that deals directly with the community with all backgrounds, interests, and needs having a very important role. Therefore, in government administration, the principles of governance have an important role in realizing the implementation of village governance that can improve the quality of life and welfare of the village community. In line with this, the enactment of Law Number 6 of 2014 concerning Villages (UU No. 6 of 2014) has further emphasized the recognition and clarity of Villages regarding their status and position in the constitutional system of the Republic of Indonesia, which is based on Law No. 6 of 2014 the State gives authority to the Village as the subject of government administration in the foremost position dealing with the community. As a subject, according to Law No. 6 of 2014 article 26 paragraph 4 letter f, that as the subject of village administrators, the village government carries out the duties and responsibilities of implementing village governance, implementing village development, village community development, and empowering village communities based on governance principles. Village Government that is

accountable, transparent, professional, effective and efficient, clean, and free from collusion, corruption, and nepotism.

In addition, in the implementation of development, the Village is also given the authority to initiate and participate in a large role to explore the potential of the Village by encouraging professional, efficient and effective Village government, being open and responsible in carrying out activities in the Village to provide excellent service to the community. Ultimately provide mutual prosperity and places the Village as the subject of development. This position certainly provides fresh air to the village in the process of accelerating and empowering the community in the village. The existence of Law No. 6 of 2014, marks the birth of a new era related to rural areas in Indonesia. If in the era before Law No. 6 of 2014 was born, the position of the Village was only subordinate to the Administration of the State, then after the birth of Law No. 6 of 2014, the position of the Village changed to an autonomous region in the administration of the State. This change in position is certainly in line with the main purpose of the Village Law, namely for the state to increasingly protect and empower villages to become strong, advanced, independent, and democratic, to create a strong foundation for implementing governance and development towards a just, prosperous and prosperous society. That way, it is hoped that the Village will have more opportunities and be more stable in managing its own governance in the implementation of Village Government, Village Development, Village Community Development, and Village Community Empowerment to improve the quality of life and welfare of the Village community. To realize this, two conditions must be met by the village government, namely:

First, of course, it must be supported by adequate funding sources. Concerning this condition, Indonesian regulations have provided space as in Articles 71 to 75 of Law Number 6 of 2014 concerning Village finance regulates sources of financing in the Village, sources of income in the Village such as Village Original Income which consists of a) proceeds business, asset yield, self-help and participation, mutual cooperation, and other Village original income; b) budget allocation for state revenues and expenditures; c) part of the results of regional taxes and retributions for districts/municipalities; d) Village Fund Allocation (ADD) which is part of the balancing fund received by the district/city; e) financial assistance from the Provincial Revenue and Expenditure Budget and the Regency/City Regional Revenue and Expenditure Budget) non-binding grants and donations from third parties; and g) other legitimate Village income. In Law No. 6 of 2014, the explanation for ADD is stated that at least 10% of the balancing fund received by the Regency/City in the Regional Revenue and Expenditure Budget after deducting the Special Allocation Fund (Law No. 6 Article 72 letter d and point 4). In addition, Law No. 6 of 2014 also states that district/city governments should allocate part of the proceeds of district/city taxes and levies to villages in the APBD every fiscal year, the minimum amount of which is 10% of the realization of tax revenue. And the retribution for the Regency/City (Law No. 6 Article 72 letter c and point 3).

Second, in managing village finances, good governance is needed. To realize good governance, PERMENDAGRI No. 20 of 2018, article 2 states that Village Finance is managed based on transparent, accountable, participatory principles and is carried out in an orderly and budgetary discipline. Meanwhile, theoretically, Muindro (2013:121) reveals that to realize good governance, three main principles must be carried out by government administration, namely: transparency, accountability, and participation. Transparency is related to the freedom to obtain transformations related to the public interest, which can be directly obtained by those who need it. Furthermore, with the freedom to obtain information, it is possible for community participation or community involvement in the process of governance. Accountability is the organization's obligation to account for and explain the process and achievement of objectives, both financial and non-financial, to stakeholders. Financial

accountability is the organization's obligation to account for and explain the process and achievement of objectives concerning organizational finance. Non-financial accountability concerning accountability to God, Social and Natural Environment.

In addition, in the context of public financial management, in the conceptual framework of Government Accounting Standards PP 71 of 2010, it is stated that transparency is providing open and honest financial information to the public based on the consideration that the public has the right to know openly and thoroughly the government's accountability in resource management. Entrusted to him and his obedience to the laws and regulations. Accountability is being responsible for the management of resources and the implementation of policies entrusted to the reporting entity in achieving the goals that have been set periodically (PP 71 of 2010). However, this is a common problem in North Maluku Province, with 1064 villages. With details of West Halmahera Regency, 170 Villages; Central Halmahera, 61 Villages; Sula Islands, 78 Villages; South Halmahera, 249 Villages; North Halmahera, 196 Villages; East Halmahera, 102 Villages; Morotai Island, 88 Villages; Taliabu Island, 71 Villages; and Tidore Islands, 49 Villages. Based on the description above, to realize the tri dharma of higher education, researchers are interested in conducting research related to the Allocation of Village Apparatus Revenues in the City of Tidore Islands. Until the time this research was conducted, to the researcher's knowledge, there had never been an initiative from the provincial or district/city governments to assess the implementation of good governance (Transparency, Accountability and Participation in Village Financial Management) in the North Maluku Province. Therefore, it is certainly a special attraction for researchers to assess transparency and accountability in West Halmahera Regency. This assessment includes:

First, an assessment of the Transparency conditions that occur in the Village, such as whether the community gets information on the planned stages and processes of Village financial management, starting from the preparation of the Village RAPB, Implementation of the Village APB, Village financial administration, progress reports on Village financial income and expenditures which are announced periodically by the Village Government. Through the Village Treasurer to Village residents and a summary of the accountability for the realization of the Village Budget, the Village government. In this context, of course, the requirement is that the Village financial management team must have the ability to manage Village financial information into public information that is easily accessible and understood by the Village community. Meanwhile, the village community must have the capacity for knowledge and skills to read village financial policies.

Second, an assessment of the accountability conditions that occur in the village, such as whether the community can carry out participatory supervision, both active and passive, in every stage of village financial management. The moment of reporting and accountability of the Village Head is the most strategic space that must be used as a public forum in the Village. In this regard, the Village must meet the requirements that the Village financial management team must have an awareness that Village money is public money that must be directly accountable to the people. So the team must have the technical ability to properly manage village finances according to stages. Meanwhile, the Village community must have the knowledge to carry out collective and critical escorts and understand the procedures for submitting complaints when deviations occur while maintaining safe conditions in the Village. Safe, peaceful and comfortable conditions will be maintained if they can put forward the values of togetherness embodied in the TPA principles to decide policies in the village. Therefore, all parties in the Village, both elements of the government, BPD, Village Institutions and the community, must have a common goal of building a better Village. It is this spirit of togetherness that is later expected to be able to

restore the identity of the village, one of which is realized through the village discussion forum or village deliberation.

Based on the above background, researchers are interested in conducting research related to the practice of transparency and accountability in underdeveloped villages in the Sahu District, West Halmahera Regency. It has contributed to improving village financial management to improve the village community's quality of life and welfare in West Halmahera Regency.

### **Research Problem**

Based on the description of the research background above, the research problem raised in this study is how the practice of Transparency and Accountability of Village Financial Management is categorized as underdeveloped in West Halmahera Regency.

Research purposes

Referring to the research problem above, this research is intended to reveal the practice of Transparency and Accountability of Village Financial Management which is categorized as underdeveloped in West Halmahera Regency.

### **Research Contribution**

This research seeks to contribute both theoretically and practically as follows: first, this research is conducted to make a theoretical contribution to the development of regional financial management science; second, this research can be an input for West Halmahera Regency to make standards for Transparency and Accountability in Financial Management of underdeveloped Villages.

### **Literature Review**

#### **Good governance**

Good Governance, often known as good governance in PERMENDAGRI No. 20 of 2018, article 2 in Village financial management, states that Village Finance is managed based on transparent, accountable, participatory principles and is carried out in an orderly manner and budgetary discipline. Furthermore, according to Muindro (2013:121), good governance has three main principles: transparency, accountability, and participation. Transparency is related to the freedom to obtain transformations related to the public interest, which can be directly obtained by those who need it. Furthermore, with the freedom to obtain information, it is possible for community participation or community involvement in the process of governance. Accountability is the organization's obligation to account for and explain the process and achievement of objectives, both financial and non-financial, to stakeholders. Financial accountability is the organization's obligation to account for and explain the process and achievement of objectives concerning organizational finance. Non-financial accountability concerning accountability to God, Social and Natural Environment.

Meanwhile, the term participatory describes community involvement in decision-making either directly or indirectly through representative institutions that can channel their aspirations. This participation is built based on freedom of association and speech and constructive participation. By applying the concept of village financial governance well, it is hoped that it will create community involvement in the process of implementing village governance and ultimately provide a multiplayer effect on improving the quality of life and welfare of the village community. In addition, in the context of public financial management, in the conceptual framework of Government Accounting Standards PP 71 of 2010, it is stated that transparency is providing open and honest financial information to the public based on the consideration that the public has the right to know openly and thoroughly the government's accountability in resource management. Entrusted to him and his obedience to the laws and regulations. Accountability is being responsible for the management of resources and the implementation of policies

entrusted to the reporting entity in achieving the goals that have been set periodically (PP 71 of 2010).

Furthermore, related to participation in the administration of government, based on the mandate of the 1945 Constitution, it is clearly stated that participation is the right of every citizen, and this condition has been guaranteed by the constitution as stated in Article 28 C paragraph (3) of the 1945 Constitution which states: Everyone has the right to advance himself. In fighting for their rights collectively to build their society, nation and state. It means that in various development activities, starting from planning and utilization to monitoring stages, the community needs an active role in social control, and citizen participation is citizen power. Because the government carries out every development, the community will later feel positive and negative impacts.

## METHODS

This research is a qualitative research with a descriptive analysis research method. According to Andi (2014: 203), descriptive research is a research method that seeks to reveal the facts of an event, object, activity, process, and human "as is" at present or a period that is still possible in the respondent's memory. The data collection techniques used in this study are: 1) Interviews with informants, which is a very decisive communication process in the research process. Interviews are intended to obtain more in-depth data because they can explore the thoughts or opinions of the informants in detail; 2) Using a questionnaire which is a list of questions given to informants to explore data according to the research problem. The questionnaire was addressed to informants who were on the research site consisting of the Village Head, Village Secretary, Village Treasurer and Head of Village Development and informants who came from the community in the village; 3) Collecting documents that support this research, including attendance lists for ADD deliberations, RAPBDES (Village Expenditure Budget Plan), LPJ (Accountability Report) and so on. Indicators to measure the Transparency of Village Financial Management are seen from 2 aspects, namely the planning and implementation of Village Finance. Village Financial Management Accountability is measured from 2 aspects, namely implementation and supervision & accountability.

## RESULT AND DISCUSSION

### Transparency and Accountability Practices in Disadvantaged Villages in West Halmahera Regency.

The previous section has been described related to the practice of Transparency and Accountability in Ulo, Tewe and Togoreba Tua Villages. To make it easier for readers to understand the state of Transparency and Accountability in the three villages, this section briefly presents the real conditions of Transparency and Accountability in underdeveloped villages in the West Halmahera district. An overview of the actual accumulated conditions of Transparency and Accountability in the three villages can be seen in table 1:

**Table 1. Transparency and Accountability in Disadvantaged Villages (Ulo Village, Jailolo District) in West Halmahera Regency**

Indikator		Village		
		Ulo		
		Ya	Kadang	Tidak
<b>Transparansi</b>	Perencanaan	0,45	0,36	0,19
	Pelaksanaan	0,44	0,38	0,18
	Akses	0,40	0,28	0,32
	Informasi			
<b>Sub Total</b>		<b>43%</b>	<b>34%</b>	<b>23%</b>
<b>Akuntabilitas</b>	Perencanaan	0,48	0,32	0,20
	Pelaksanaan	0,45	0,32	0,23
	Administrasi	0,58	0,22	0,20
<b>Sub Total</b>		<b>51%</b>	<b>29%</b>	<b>21%</b>

Referring to the table above, it can be conveyed that in general, in the informant's assessment of transparency in Ulo Village, the indicator that is considered the most transparent is the transparency of the planning aspect with an average assessment of 0.45 followed by the Implementation aspect of 0.44 and in the aspect of the availability of access to information, it is at third place with an average value of 0.40. Meanwhile, the accountability practice in Ulo Village, which is considered the most accountable, is the administrative aspect with an average rating of 0.58, followed by the Planning aspect of 0.48 and the implementation aspect is in third place with an average value of 0.45. In general, the condition of Transparency and Accountability in Ulo Village is still better than the transparency and accountability practices held in Tewe Village. Meanwhile, the conditions for the highest rating of transparency and accountability indicators in Tewe Village, South Jailolo District, will be presented in table 2 below.

**Table 2. Transparency and Accountability in Disadvantaged Villages (Tewe Village, South Jailolo District) in West Halmahera Regency**

Indikator		Village		
		Tewe		
		Ya	Kadang	Tidak
<b>Transparansi</b>	Perencanaan	0,44	0,37	0,19
	Pelaksanaan	0,41	0,42	0,17
	Akses Informasi	0,28	0,38	0,34
<b>Sub Total</b>		<b>38%</b>	<b>39%</b>	<b>23%</b>
<b>Akuntabilitas</b>	Perencanaan	0,36	0,35	0,29
	Pelaksanaan	0,41	0,41	0,18
	Administrasi	0,49	0,34	0,16
<b>Sub Total</b>		<b>42%</b>	<b>37%</b>	<b>21%</b>

Based on the table above, it can be explained that in general, in the informant's assessment of transparency in Tewe Village, the transparency indicator that is considered the most transparent is the transparency of the planning aspect with an average assessment of 0.44, followed by the implementation aspect of 0.41 and the aspect of the availability of access to information. Therefore, it is in third place with an average value of 0.28. Meanwhile, the accountability indicator in Tewe Village, which is considered the most accountable, is the administrative aspect with an average rating of 0.49, followed by the Implementation aspect of 0.41 and the planning aspect is in third place with an average value of 0.36. . Furthermore, to see the condition of the Transparency and Accountability indicator rating in Togoreba Tua Village, North Ibu Subdistrict, West Halmahera Regency, it can be seen in Table 3 below.

**Table 3. Transparency and Accountability in Disadvantaged Villages (Togoreba Tua Village, North Ibu Subdistrict) in West Halmahera Regency**

Indikator		Village		
		Togoreba Tua		
		Ya	Kadang	Tidak
<b>Transparansi</b>	Perencanaan	0,52	0,29	0,18
	Pelaksanaan	0,49	0,37	0,14
	Akses Informasi	0,34	0,23	0,43
<b>Sub Total</b>		<b>45%</b>	<b>30%</b>	<b>25%</b>
<b>Akuntabilitas</b>	Perencanaan	0,42	0,36	0,22
	Pelaksanaan	0,44	0,42	0,14
	Administrasi	0,55	0,21	0,24
<b>Sub Total</b>		<b>47%</b>	<b>33%</b>	<b>20%</b>

The table above shows that, in general, the informants' assessment of transparency indicators in Togoreba Tua Village, which is considered the most transparent, is the transparency of the planning aspect with an average assessment of 0.52 followed by the Implementation aspect of 0.49 and the aspect of the

availability of access to informants is at third place with an average value of 0.34. Meanwhile, the accountability indicator in Tewe Village, which is considered the most accountable, is the administrative aspect with an average rating of 0.55, followed by the implementation aspect of 0.44 and the planning aspect is in third place with an average value of 0.42. In general terms, the condition of Transparency and Accountability in Togoreba Tua Village is still better than the transparency and accountability practices held in Ulo Village and Tewe Village. However, based on the results of deepening utilizing interviews with village heads and community leaders in the three villages, it can be revealed that the social and cultural conditions of the three villages in the administration of village government tend to experience a slowdown in the achievement of village performance targets, this is due to frequent disputes between villages. Village residents and the Village government in the success of the Village government administration agenda, Village development, and Village empowerment.

## CONCLUSION

Transparency and Accountability Practices for the Implementation of Village Government are very important. It is, of course, to ensure the realization of good village governance. Transparency is related to information disclosure built on the freedom to obtain information related to the village's public interest, which can be directly obtained by villagers who need it. Meanwhile, accountability manifests the village's obligation to account for and explain the process and achievement of financial and non-financial objectives to villagers. Financial accountability can be associated with the village's obligation to account for and explain the process and achievement of objectives regarding village government finances. Non-financial accountability relates to the accountability of village government administrators individually to God, the Social and Natural Environment. By practicing the concepts of transparency and accountability in village financial management, it is expected to create various positive effects on improving the quality of life and welfare of the Village Community. Currently, Ulo, Tewe and Togoreba Tua villages are villages in West Halmahera with a disadvantaged category. However, based on the results of this study, in general, the application of the principles of transparency and accountability in the administration of village government is in a fairly adequate condition. However, many things still need to be improved, especially those related to the digital world. Apart from that, it was also found that socially and culturally, there were often complicated disputes between residents and the village government in the three villages.

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